

1 2 3 4 5 6 7 8 9 10 11 12 13 14 15 16 17 18 19 20 21 22 23 24 25 26 27 28 29 30 31 32 33 34 35 36 37 38 39 40 41 42 43 44 45 46 47 48 49 50 51 52 53 54 55 56 57 58 59 60 61 62 63 64 65 66 67 68 69 70 71 72 73 74 75 76 77 78 79 80 81 82 83 84 85																																																																																																																																																
2005 CBT-100 PAGE 1															BAR CODE AREA															NEW JERSEY CORPORATION BUSINESS TAX RETURN															For taxable years ending on or after July 31, 2005 through June 30, 2006															Taxable year beginning and ending XXXX																																																																																				
Check if address change appears below.																																								Federal Employer ID #															NJ Corporation #															State and date of incorporation																																																																										
Corporation Name																																								Mailing Address															Date authorized to do business in NJ															Federal business activity code																																																																										
City																																								State															Zip Code															Corporation books are in the care of															at																																																											
Telephone Number																																								()															DIVISION USE:															RP															NP															A															R																													
Check if applicable																																								Initial return															1120-S filer															Inactive																																																																										
1																																								Entire net income from Schedule A, line 38 (if a net loss, enter zero)															7																																																																																									
2																																								Allocation factor from Schedule J, Part III, line 5. Non-allocating taxpayers should not make entry on line 2.															2																																																																																									
3																																								Allocated net income - Multiply line 1 by line 2. Non-allocating taxpayers enter amount from line 1.															3																																																																																									
4 a)																																								Total nonoperational income (Schedule O, Part I) (see instruction 39)															4a)																																																																																									
4 b)																																								Allocated New Jersey nonoperational income (Schedule O, Part III)															4b)																																																																																									
5																																								Total operational and nonoperational income (line 3 plus line 4(b))															5																																																																																									
6																																								Investment Company - Enter 40% of line 1															6																																																																																									
7																																								Real Estate Investment Trust - Enter 4% of line 1															7																																																																																									
8																																								Tax Base - Enter amount from line 5, 6, or 7, whichever is applicable															8																																																																																									
9																																								Amount of Tax - Multiply line 8 by the applicable tax rate (see instruction 11 (a))															9																																																																																									
10																																								Credit for taxes paid to other jurisdictions (see instruction 33 (a))															10																																																																																									
11																																								Subtract line 10 from line 9															11																																																																																									
12																																								Tax Credits (from Schedule A-3) (see instruction 45)															12																																																																																									
13																																								TOTAL CBT TAX LIABILITY - line 11 minus line 12															13																																																																																									
14																																								Alternative Minimum Assessment (Schedule AM, Part VI, line 5)															14																																																																																									
15																																								Check and enter zero if AMA paid by a Key Corporation (see Instruction 22)																																																																																																								
16																																								Tax Due (greater of line 13 or 14 or minimum tax due per instruction 11 (d))															16																																																																																									
17																																								INSTALLMENT PAYMENT (see instruction 46)															17																																																																																									
18																																								Key Corporation AMA Payment (Form 401, Part II, line 5)															18																																																																																									
19																																								Key Corporation Throw Out Payment (Form 400)															19																																																																																									
20																																								Professional Corporation Fees (Schedule PC, line 5)															20																																																																																									
21																																								TOTAL TAX AND PROFESSIONAL CORPORATION FEES (Sum of lines 15, 16, 17, 18 and 19)															21																																																																																									
22																																								Payments & Credits (see instruction 47)															22																																																																																									
23																																								a) Payments made by Partnerships on behalf of taxpayer (attach copies of all NJ-K-1's)															23a																																																																																									
24																																								Balance of Tax Due - line 20 minus line 21 and 21 (a)															24																																																																																									
25																																								Penalty and Interest Due - (see instructions 7(e) and 48) Penalty															25																																																																																									
26																																								Interest															26																																																																																									
27																																								Total Balance Due - line 22 plus line 23															27																																																																																									
28																																								If line 21 plus 21 (a) is greater than 20 plus 23, enter overpayment															28																																																																																									
29																																								Amount of line 25 to be															29																																																																																									
30																																								Credited to 2006 return															30																																																																																									
31																																								Refunded															31																																																																																									
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SCHEDULE A Computation of Entire Net Income (See Instruction 16) Every Corporation must complete Lines 1 -38 of this schedule.

1	Gross receipts or sales	Less returns and allowances	1		
2	Less : Cost of goods sold (Schedule A-2, line 8)		2		
3	Gross profit - Subtract line 2 from line 1		3		
4	Dividends		4		
5	Interest		5		
6	Gross rents		6		
7	Gross royalties		7		
8	Capital gain net income (attach separate Federal Schedule D)		8		
9	Net gain or (loss) from Federal Form 4797 (attach Federal Form 4797)		9		
10	Other income (attach schedule)		10		
11	TOTAL INCOME - Add lines 3 through 10		11		
12	Compensation of officers (Schedule F)		12		
13	Salaries and wages _____ Less jobs credit _____ Balance		13		
14	Repairs (Do not include capital expenditures)		14		
15	Bad debts		15		
16	Rents		16		
17	Taxes		17		
18	Interest		18		
19	Contributions		19		
20a	Depreciation from Federal Form 4562 (attach copy)	20a			
20b	Less depreciation claimed in Schedule A and elsewhere on return	20b			
21	Depletion		21		
22	Advertising		22		
23	Pension, profit-sharing plans, etc.		23		
24	Employee benefit programs		24		
25	Domestic production activities deduction		25		
26	Other deductions (attach schedule)		26		
27	TOTAL DEDUCTIONS - Add lines 12 through 26		27		
28	Taxable income before net operating loss deductions and special deductions (line 11 less line 27)		28		

must agree with line 28, page 1 of the Unconsolidated Federal Form 1120, or the appropriate line item from the Federal Forms 1120-IC-DISC, 1120-FSC or 1120-A, whichever is applicable. (see instructions 8(b) and 16(c))

NEW JERSEY ADJUSTMENTS - LINES 29 - 38 MUST BE COMPLETED ON THIS FORM

29	Interest on Federal, State, Municipal and other obligations not included in line 5 above (see instruction 16 (d))	29		
30	Related interest addback (Schedule G, Part I)	30		
31	New Jersey State and other states taxes deducted above (see instruction 16 (f))	31		
32	Depreciation and other adjustments from Schedule S (see instruction 44)	32		
33	Deduction for IRC Section 78 Gross-up not deducted at line 37 below	33a		
(a)	Other deductions and additions. Explain on separate rider. (see instruction 16 (h))	33b		
(c)	Elimination of nonoperational activity (Schedule O, Part I)	33c		
(d)	Interest and intangible expenses and costs addback (Schedule G, Part II)	33d		
34	Entire net income before net operating loss deduction and dividend exclusion (total of line 28 through 33 inclusive)	34		
35	Net operating loss deduction from Form 500 (see instructions 16 (i) and 17)	35		
36	Entire net income before dividend exclusion (line 34 minus line 35)	36		
37	Dividend exclusion from Schedule R, line 7. (see instruction 16 (j))	37		
38	ENTIRE NET INCOME (line 36 minus line 37 - carry to page 1, line 1)	38		

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SCHEDULE A-1 NET OPERATING LOSS DEDUCTION AND CARRYOVER (See instructions 16(i) and 17)

Schedule A-1 has been replaced by Form 500. Net operating losses must be detailed on Form 500 which is available separately. To obtain this form and related information, refer to the index on page 13.

SCHEDULE A-2 COST OF GOODS SOLD (See instruction 18)

1	Inventory at beginning of year	1
2	Purchases	2
3	Cost of labor	3
4	Additional section 263A costs	4
5	Other costs (attach schedule)	5
6	Total - Add lines 1 through 5	6
7	Inventory at end of year	7
8	Cost of goods sold - Subtract line 7 from line 6. Enter here and on Schedule A, line 2)	8

SCHEDULE A-3 SUMMARY OF TAX CREDITS (See instruction 19)

1	HMO Assistance Fund Tax Credit from Form 310	1
2	New Jobs Investment Tax Credit from Form 304	2
3	EITHER: a) Urban Enterprise Zone Employee Tax Credit from Form 300 OR b) Urban Enterprise Zone Investment Tax Credit from Form 301	3
4	Redevelopment Authority Project Tax Credit from Form 302	4
5	Recycling Equipment Tax Credit from Form 303	5
6	Manufacturing Equipment and Employment Investment Tax Credit from Form 305	6
7	Research and Development Tax Credit from Form 306	7
8	Smart Moves for Business Programs Tax Credit from Form 307	8
9	Small New Jersey-Based High-Technology Business Investment Tax Credit from Form 308	9
10	Neighborhood Revitalization State Tax Credit from Form 311	10
11	Effluent Equipment Tax Credit from Form 312	11
12	Economic Recovery Tax Credit from Form 313	12
13	Remediation Tax Credit from Form 314	13
14	AMA Tax Credit from Form 315	14
15	Other Tax Credits (see instruction 45(o))	15
16	Total tax credits taken on this return. Add 1 through 15. Enter here and on page 1, line 12	16

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**ALL CORPORATIONS MUST COMPLETE THIS SCHEDULE
AND SUBMIT IT WITH THEIR CBT-100 TAX RETURN**

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SCHEDULE A-4 SUMMARY SCHEDULE (See instruction 20)**Net Operating Loss Deduction
and Carryover**

1 Form 500

1

6 Schedule J, Part III, line 2 (g)

6

7 Schedule J, Part III, line 2 (h)

7

**Interest and Intangible Costs
and Expenses**

8 Schedule J, Part III, line 2 (j)

8

9 Schedule J, Part III, line 3 (c)

9

2 Schedule G, Part I, line b

2

Non-operational Income Information

3 Schedule G, Part II, line b

3

10 Schedule O, Part III, line 31

10

Schedule J Information**Dividend Exclusion Information**

4 Schedule J, Part III, line 1 (c)

4

11 Schedule R, line 4

11

5 Schedule J, Part III, line 2 (f)

5

12 Schedule R, line 6

12

Historical Information

Year 2002

Year 2003

Year 2004

Year 2005

(All corporations)

13. Schedule AM, Part III, line 1

14. Schedule AM, Part III, line 2

SCHEDULE A-5 FEDERAL IRC SECTION 199 ADJUSTMENT (See Instruction 21)

1. Federal Section 199 Domestic Production expensed in arriving at federal taxable income

2. Less: New Jersey Separate Entity Domestic Production allowed from Form 501

3. Net Section 199 adjustment - line 1 minus line 2. Include on Schedule A, line 33(b)